

Exhibit No.:
Issue: True-Up Adjustments
Witness: Ronald A. Klote
Type of Exhibit: True-up Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2014-0370
Date Testimony Prepared: July 7, 2015

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2014-0370

TRUE-UP DIRECT TESTIMONY

OF

RONALD A. KLOTE

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
July 2015**

TRUE-UP DIRECT TESTIMONY

OF

RONALD A. KLOTE

Case No. ER-2014-0370

1 **Q: Please state your name and business address.**

2 A: My name is Ronald A. Klotte. My business address is 1200 Main Street, Kansas City,
3 Missouri, 64105.

4 **Q: Are you the same Ronald A. Klotte who pre-filed Direct, Rebuttal and Surrebuttal**
5 **Testimony in this matter?**

6 A: Yes, I am.

7 **Q: What is the purpose of your True-Up Direct Testimony?**

8 A: The true-up date adopted by the Missouri Public Service Commission (“Commission”)
9 for this proceeding is May 31, 2015 and the *Partial Non-Unanimous Stipulation and*
10 *Agreement as to True-Up, Depreciation and Other Miscellaneous Issues* filed with the
11 Commission on July 1, 2015 (“*True-Up Stipulation*”), specified a list of true-up items.
12 The filing date for True-Up Direct Testimony was set at July 7, 2015. The purpose of my
13 testimony is to provide the true-up adjustment schedules and the resulting revenue
14 deficiency level.

15 **Q: Please describe Kansas City Power & Light Company’s (“KCP&L” or the**
16 **“Company”) revenue deficiency based on the true-up through May 31, 2015.**

17 A: The revenue deficiency as calculated in the true-up is \$112.7 million. The initial request
18 as filed by the Company on October 30, 2014 was \$120.9 million. The true-up
19 deficiency amount is set out in Schedule RAK-13. This schedule, referred to as the

1 Revenue Requirements Model, is consistent with the *True-Up Stipulation* and includes all
2 adjustments to reflect the overall true-up case as of May 31, 2015. The components
3 calculating the revenue deficiency which include the rate base, income statement and
4 summary of adjustments are included as Schedules RAK-14 through RAK-16.

5 **Q: Please describe the process used to true up the rate base and capital structure/cost**
6 **of capital.**

7 A: Rate base items, including plant-related and non-plant items, were trued up to actuals as
8 of May 31, 2015 on a Missouri jurisdictional basis. In addition, specific issues which
9 were not subject to true-up and agreed to in the *True-Up Stipulation* were included in rate
10 base consistent with the *True-Up Stipulation*. The capital structure/cost of capital was
11 updated through May 31, 2015.

12 **Q: Please briefly describe the process used to true up revenue and expenses.**

13 A: The following were the more significant revenue and expense true-up adjustments:

14 Retail Revenues- reflects customer growth through May 31, 2015.

15 Fuel and Purchased Power- reflects updated system load and unit availability,
16 with fuel prices updated through May 31, 2015.

17 Payroll and Payroll-related Benefits- reflects May 31, 2015 employee count and
18 pay levels.

19 Pension and Other Post Employment Benefits- reflects the 2015 actuarial
20 information. The adjustments were made consistent with the *Nonunanimous*
21 *Stipulation and Agreement Regarding Pensions and Other Post Employment*
22 *Benefits* filed herein on June 26, 2015, as well as, the *Partial Non-Unanimous*
23 *Stipulation and Agreement as To Certain Issues* filed herein on July 1, 2015.

1 Other Benefits- reflects the annualized cost calculated from the actual costs
2 incurred year-to-date May 31, 2015.

3 Depreciation and Amortization- reflects May 31, 2015 plant balances, and
4 depreciation rates included in the *True-Up Stipulation*.

5 Rate Case Expense- reflects budgeted rate case expense being normalized over a
6 three-year period. Consistent with the *True-Up Stipulation*, KCP&L will provide
7 updated rate case expense information to the parties by August 12, 2015 so that
8 the Commission may be provided with updated revenue requirement positions of
9 the parties on rate case expense before the Commission issues its order in this
10 case.

11 Transmission Expense- reflects an annualization based on actual costs incurred
12 during the five-month period ending May 31, 2015 after adjusting for the removal
13 of a non-recurring credit in April 2015.

14 Transmission Revenue and Expense Independence Power & Light Impact-
15 Transmission revenue and expense has been adjusted to reflect Independence
16 Power & Light's ("IP&L") recent membership as a Transmission Owner in the
17 Southwest Power Pool ("SPP") as reflected by the acceptance of SPP's proposed
18 tariff revisions by the Federal Energy Regulatory Commission ("FERC"),
19 effective June 1, 2015 on a subject to refund basis and resulting in increased
20 KCP&L transmission costs from SPP. KCP&L is challenging these increased
21 transmission costs in proceedings at the FERC. To the extent FERC terminates or
22 otherwise modifies the SPP/IP&L tariff sheets at issue such that KCP&L receives
23 refunds in connection therewith or reduces the SPP transmission costs being paid

1 by KCP&L, KCP&L requests that to the extent that transmission costs are not
2 included in the fuel adjustment clause or tracked in total, the Commission
3 authorize KCP&L to account for and credit the Missouri jurisdictional share of
4 such refunds or reduced transmission expenses to the benefit of its Missouri
5 customers including interest at a short-term rate.

6 Critical Infrastructure Protection (“CIP”) / Cybersecurity Expense- reflects an
7 annualized cost based on the twelve-month period ending May 31, 2015.

8 Stipulated Issues- reflects the ratemaking treatment for various issues agreed to by
9 the Company and Staff in the *True-Up Stipulation* and by the Company, Staff and
10 the Midwest Energy Consumers’ Group in the *Partial Non-Unanimous*
11 *Stipulation and Agreement As To Certain Issues* filed with the Commission on
12 July 1, 2015.

13 Income taxes- Income tax expense and accumulated deferred income taxes were
14 adjusted to reflect the income tax impacts of the various true up adjustments
15 discussed above.

16 **Q: One of the reasons for the timing of this rate case was to coincide with the addition**
17 **of the La Cygne Environmental project. Is that project completed and in service?**

18 A: Yes. As discussed in the True-Up Direct Testimony of KCP&L witness Robert Bell, the
19 La Cygne Environmental project achieved in-service designation on March 24, 2015
20 (Unit 2 and Common equipment) and April 30, 2015 (Unit 1).

21 **Q: Are all of the bills associated with the La Cygne Environmental project now paid?**

22 A: No. As with any large construction project there are punch list items that need to be
23 completed before final payment can be made to the contractors. KCP&L plans to seek

1 recovery of all remaining costs not included in the May 31, 2015 balance in its next rate
2 filing.

3 **Q: Does that conclude your testimony?**

4 A: Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Kansas City Power & Light)
Company's Request for Authority to Implement)
A General Rate Increase for Electric Service) Case No. ER-2014-0370

AFFIDAVIT OF RONALD A. KLOTE

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

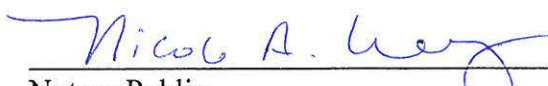
Ronald A. Klote, being first duly sworn on his oath, states:

1. My name is Ronald A. Klote. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Senior Manager, Regulatory Affairs.
2. Attached hereto and made a part hereof for all purposes is my True-Up Direct Testimony on behalf of Kansas City Power & Light Company consisting of five (5) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.



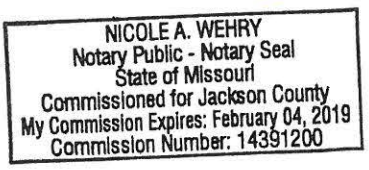
Ronald A. Klote

Subscribed and sworn before me this 7th day of July, 2015.



Notary Public

My commission expires: Feb. 4, 2019



**Kansas City Power & Light Company
2015 RATE CASE - May 2015 True-up
Missouri Jurisdiction
TY 3/31/14; Update 12/31/14; K&M 5/31/15**

Revenue Requirement

Line No.	Description	7.9259% Return
	A	B
1	Net Orig Cost of Rate Base (Sch 2)	\$ 2,584,137,965
2	Rate of Return	<u>7.9259%</u>
3	Net Operating Income Requirement	\$ 204,816,191
4	Net Income Available (Sch 9)	<u>135,376,830</u>
5	Additional NOIBT Needed	69,439,361
6	Additional Current Tax Required	43,268,360
7	Gross Revenue Requirement	<u><u>\$ 112,707,722</u></u>

Kansas City Power & Light Company
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Rate Base

Line No.	Description A	Amount B	Witness C	Adj No. D
1	Total Plant :			
2	Total Plant in Service - Schedule 3	5,070,667,597	Klote	RB-20
3	Subtract from Total Plant:			
4	Depreciation Reserve - Schedule 6	1,971,930,131	Klote	RB-30
5	Net (Plant in Service)	<u>3,098,737,466</u>		
6	Add to Net Plant:			
7	Cash Working Capital - Schedule 8	(56,810,793)	Klote	Model
8	Materials and Supplies - Schedule 12	58,858,846	Klote	RB-72
9	Prepayments - Schedule 12	6,961,910	Klote	RB-50
10	Fuel Inventory - Oil - Schedule 12	5,055,608	Blunk	RB-74
11	Fuel Inventory - Coal - Schedule 12	28,658,688	Blunk	RB-74
12	Fuel Inventory - Additives - Schedule 12	440,366	Blunk	RB-74
13	Fuel Inventory - Nuclear - Schedule 12	33,691,833	Klote	RB-75
14	Regulatory Asset - EE/DR Deferral-MO	46,235,345	Rush/Klote	RB-100
15	Regulatory Asset - Iatan 1 and Com-MO	11,307,882	Klote	RB-25
16	Regulatory Asset - Iatan 2	26,612,773	Klote	RB-26
17	Regulatory Asset - La Cygne Environ-MO	0	Klote	RB-27
18	Regulatory Asset - Meter Replacement	0	Klote	RB-28
19	Regulatory Asset - Pensions	14,608,179	Klote	RB-65
20	Regulatory Asset - Prepaid Pension Exp	0	Klote	RB-65
21	Regulatory Asset (Liab) - OPEBs Tracker	(2,037,554)	Klote	RB-61
22	Subtract from Net Plant:			
23	Cust Advances for Construction-MO	1,667,781	Klote	RB-71
24	Customer Deposits-MO	3,908,066	Klote	RB-70
25	Deferred Income Taxes - Schedule 13	643,635,200	Klote	RB-125
26	Def Gain on SO2 Emissions Allowances-MO	38,944,260	Klote	RB-55
27	Def Gain (Loss) Emissions Allow-Allocated	27,276	Klote	RB-55
28	Total Rate Base	<u><u>2,584,137,965</u></u>		

Kansas City Power & Light Company
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Income Statement

Line No.	Description	Total Company	Adjustment	Adjusted Total Company	Adjusted Jurisdictional
	A	B	C	D	F
1	Operating Revenue	1,695,730,522	412,101,706	2,107,832,228	1,153,141,521
2	Operating & Maintenance Expenses:				
3	Production	662,267,023	418,976,381	1,081,243,404	609,388,768
4	Transmission	61,202,219	20,469,306	81,671,525	46,365,215
5	Distribution	54,054,067	(2,586,202)	51,467,865	28,388,038
6	Customer Accounting	18,958,127	8,743,246	27,701,373	15,734,932
7	Customer Services	13,019,398	9,511,707	22,531,105	18,267,255
8	Sales	406,042	(1,770)	404,272	212,207
9	A & G Expenses	161,088,257	(3,838,082)	157,250,175	85,425,175
10	Total O & M Expenses	970,995,133	451,274,586	1,422,269,719	803,781,589
11	Depreciation Expense	183,831,146	17,959,404	201,790,550	108,855,078
12	Amortization Expense	18,515,465	13,745,057	32,260,522	17,535,794
13	Taxes other than Income Tax	156,589,365	(51,821,615)	104,767,750	56,669,560
14	Net Operating Income before Tax	365,799,413	(19,055,726)	346,743,687	166,299,500
15	Income Taxes Current	(3,478,656)	41,388,439	37,909,783	12,644,079
16	Income Taxes Deferred	87,808,584	(54,402,439)	33,406,145	18,860,532
17	Investment Tax Credit	(751,440)	(321,874)	(1,073,314)	(581,940)
18	Total Taxes	83,578,488	(13,335,874)	70,242,614	30,922,671
19	Total Net Operating Income	282,220,925	(5,719,852)	276,501,073	135,376,830

Kansas City Power & Light Company
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Summary of Adjustments

Line No.	Adj No.	Description	Witness	Increase (Decrease)			
				D	E	F	G
				Adjust to 4-30-15 - Anticipated True Up Date			
				Total Adjustments	Allocated Adjs	100% MO Adjs	100% KS & Whsl Adjs (2)
				Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
1		JURISDICTIONAL COST OF SERVICE					
2		OPERATING REVENUE					
3		Retail Sales - Schedule 9, line					
4	R-1	Remove Gross Receipts Tax revenue (MO only)	Klote	(60,149,717)		(60,149,717)	
5	R-18	Clean Charging Station Network Revenue	Ives	2,429		2,429	
6	R-20	Normalize MO retail revenues (MO only)	Rush/Bass	(4,074,049)		(4,074,049)	
7	R-21	Adjust MO forfeited discounts for R-20 (MO only)	Klote	56,909		56,909	
8	R-35	Normalize Bulk Power Sales	Crawford	472,770,404	472,770,404		
9	R-78	Amortize bulk power margins in excess of 25th percentile (MO only)	Klote	16,252		16,252	
10	R-80	Transmission Revenues - ROE	Klote	0	0		
11	R-81	Transmission Revenues - Region wide projects	Klote	0	0		
12	R-82	Transmission Revenues	Klote	3,479,478	3,479,478		
13		Operating Revenue - Schedule 9, line		412,101,706	476,249,882	(64,148,176)	0
14							
15		OPERATING EXPENSES - Schedule 9					
16	CS-4	Reflect KCREC test year bad debt expense in KCP&L's COS	Klote	7,957,257		5,687,052	2,270,205
17	CS-9	Reflect KCREC test year bank commitment fees in KCP&L's COS	Klote	1,170,894	1,170,894		
18	CS-10	Reflect test year interest on customer deposits in COS	Klote	148,580		148,580	0
19	CS-11	Reverse prior period and non-recurring test year amounts.	Klote	(5,633,714)	(5,633,714)		
20	CS-20a	Normalize bad debt expense related to test year revenue	Klote	(831,281)		(831,281)	
21	CS-20b	Normalize bad debt expense related to jurisdictional "Ask"	Klote	0		0	
22	CS-22	Amortize deferred gain on sale of SO2 emissions allowances	Klote	(9,481)	(9,532)	51	
23	Settlement	DOE Spent Nuclear Fuel Fee's		(534,847)		(534,847)	

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				Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
1		JURISDICTIONAL COST OF SERVICE					
24	CS-24	Normalize fuel and purchase power energy (on system)	Crawford	422,548,441	422,599,277	(50,836)	
25	CS-25	Normalize purchased power capacity costs	Crawford	(549,134)	(549,134)		
26	CS-35	Eliminate Wolf Creek Mid-Cycle Outage	Klote	(1,824,241)	(1,824,241)		
27	CS-36	Annualize Wolf Creek refueling outage amortization	Klote	(1,421,841)	(1,107,725)	(314,116)	
28	CS-37	Adjust Nuclear decommissioning expense	Klote	0			
29	CS-40	Normalize Transmission maintenance expense	Klote	(125,134)	(125,134)		
30	CS-41	Normalize Distribution maintenance expense	Klote	(656,192)	(656,192)		
31	CS-42	Normalize Production maintenance expense	Klote	(1,852,806)	(1,852,806)		
32	CS-43	Annualize Vegetation Management Costs	Klote	(1,014,717)	(1,014,717)		
33	CS-44	Adjust cost of Economic Relief Pilot Program (ERPP) (MO only)	Klote	225,757		225,757	
34	CS-45	Normalize transmission of electricity by others	Klote	19,741,242	19,741,242		
35	CS-48	Amortize Iatan 2 & Common Tracker	Klote	881,028	0	881,028	
36	CS-49	Miscellaneous O&M	Klote	382,470	382,470		
37	CS-50	Annualize salary and wage expense for changes in staffing levels and base pay rates	Klote	2,471,896	2,476,211	(1,051)	(3,264)
38	CS-51	Normalize incentive compensation costs- Value Link	Klote	(5,979,075)	(5,979,075)		
39	CS-52	Normalize 401k costs	Klote	(1,558,485)	(1,558,485)		
40	CS-60	Annualize other benefit costs	Klote	2,982,996	2,982,996		
41	CS-61	Annualize OPEB expense	Klote	(3,163,198)	(3,163,198)		
42	CS-62	Normalize SERP expense	Klote	(825,462)	(825,462)		
43	CS-65	Annualize FAS 87 and FAS 88 pension expense	Klote	10,061,201	10,061,201		
44	CS-70	Annualize Insurance Premiums	Klote	(7,552)	(7,552)		
45	CS-71	Normalize injuries and damages expense	Klote	(295,210)	(295,210)		
46	CS-76	Annualize interest on customer deposits	Klote	17,513		17,513	
47	CS-77	Annualize Customer Accounts expense for credit card payment costs	Klote	69,960	69,960		

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				Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
1		JURISDICTIONAL COST OF SERVICE					
48	CS-78	Annualize KCREC bank fees related to sale of receivables	Klote	(98,179)	(98,179)		
49	CS-80	Amortize MO Rate case expense	Klote	(840,542)		(840,542)	
50	CS-81	Transmission O&M - Region Wide Projects	Klote	0	0		
51	CS-85	Annualize regulatory assessments	Klote	(108,412)	(99,385)	(9,027)	
52	CS-86	SPP Schedule 1 Admin Fee's	Klote	2,174,070	2,174,070		
53	CS-87	IT Roadmap O&M	Klote	(306,724)	(306,724)		
54	CS-88	CIPS	Klote	3,122,934	3,122,934		
55	CS-89	Meter Replacement O&M	Klote	540,000	540,000		
56	CS-90	Advertising Connections Program	Klote	0	0		
57	CS-92	Dues & Donations		(6,000)	(6,000)		
58	Settlement	Amortization MO Transition Costs		(3,868,804)		(3,868,804)	
59	CS-97	MO Pre-MEEIA Opt-Outs	Klote	0		0	
60	CS-99	Flood Reimbursement Amortization	Klote	197,167	197,167		
61	CS-100	Amortize EE/DR regulatory assets	Rush/Klote	3,231,638		3,231,638	
62	CS-104	Eliminate Amortization of R&D tax credit consulting fee regulatory asset (MO only)	Klote	0		0	
63	CS-107	Transource Account Review Amortization	Klote	(45,627)		(45,627)	
64	CS-108	Transource CWIP/FERC Incentives	Klote	(1,125,402)	(1,125,402)		
65	CS-109	Adjust Lease Expense - Corporate Headquarters	Klote	(356,098)	(356,098)		
66	CS-114	Amortize LaCygne Reg Asset - Inventory	Klote	178,888	178,888		
67	CS-115	Amortize Legal Fee Reimbursement	Klote	0		0	
68	CS-116	Adjust Costs of Renewable Energy Standards	Rush/Klote	6,254,611		6,254,611	
69	CS-117	Common-use Billings	Klote	(3,215,359)	(3,215,359)		
70	CS-119	Corporate Allocations		(1,277,670)	(1,277,670)		
71	CS-120	Annualize depr exp based on jurisdictional depr rates applied to jurisdictional plant-in-service at indicated period - unit trains & transportation equipment	Klote	397,603	397,603		

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				Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
72	Settlement	Consol Corporate Allocations		(750,000)	(750,000)		
73	Settlement	AllConnect		35,751	35,751		
74	Settlement	Utility Mass Formula to General Allocator		(1,830,709)	(1,830,709)		
75	Settlement	Settlement of Specific Issues		6,900,000		6,900,000	
76	Settlement	Overcollected Amortizations		(357,547)		(357,547)	
77				451,222,456	432,462,962	16,492,552	2,266,941
78		Depreciation Expense - Schedule 9, line					
79	CS-120	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at indicated period	Klote	17,959,404	17,959,404		
80				17,959,404	17,959,404	0	0
81		Amortization Expense - Schedule 9, line					
82	CS-105	Transource-Transferred Asset Value	Klote	0		0	
83	CS-111	Amortize Iatan 1/Common Regulatory Asset	Klote	0			
84	CS-112	Amortize Iatan 2 Regulatory Asset	Klote	0			
85	CS-113	Amortize LaCygne Reg Asset - Construction Acctg	Klote	0		0	
86	CS-118	Amortize Meter Replacement Unrecovered Reserve	Klote	0		0	
87	CS-121	Annualize plant amortization expense based on jurisdictional amortization rates applied to unamortized jurisdictional plant-in-Service at indicated period	Klote	13,745,057	13,745,057		
88				13,745,057	13,745,057	0	0
89		Taxes Other than Income - Schedule, line					
90	R-1	Remove Gross Receipts Tax expense (MO only)	Klote	(58,781,177)		(58,781,177)	
91	CS-18	Eliminate Kansas City, Missouri Earnings Tax (MO only)	Klote	(22,705)		(22,705)	
92	CS-35	Eliminate Wolf Creek Mid-Cycle Outage	Klote	0	0		
93	CS-53	Annualize payroll tax expense	Klote	(37,342)	(37,342)		
94	Settlement	MO Corporate Franchise Tax		(114,959)		(114,959)	

**Kansas City Power & Light Company
2015 RATE CASE - May 2015 True-up
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				Incr (Decr)	Incr (Decr)	Incr (Decr)	Incr (Decr)
95	Settlement	AllConnect		5,714	5,714		
96	Settlement	Utility Mass Formula to General Allocator		(41,232)	(41,232)		
97	CS-126	Adjust property tax expense	Klote	7,222,216	7,222,216		
98				(51,769,485)	7,149,356	(58,918,841)	0
99		Income Tax Expense- Schedule 9, line					
100	CS-125	Reflect adjustments to Schedule 9, Allocation of Current and Deferred Income Taxes	Klote	(13,335,874)	(13,884,423)	548,549	
101				(13,335,874)	(13,884,423)	548,549	0
102							
103		Total Electric Oper. Expenses - Schedule 9, line		417,821,558	457,432,357	(41,877,740)	2,266,941
104							
105		Net Electric Operating Income - Schedule , line		(5,719,852)	18,817,525	(22,270,436)	(2,266,941)
				0			

(1) All amounts are total company; if an adjustment is applicable to only KS or MO, it is so indicated

(2) These adjustments affect Kansas or Wholesale jurisdictions and are not discussed in testimony supporting the Missouri rate case.